



## မှင်္ဂြုံချိန် ဝာಜ်းချွဲသေး THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

### PART I EXTRAORDINARY

No.313

AMARAVATI, THURSDAY, JUNE 24, 2021

G.201

### NOTIFICATIONS BY GOVERNMENT

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# AGRICULTURE & COOPERATION DEPARTMENT (COOP-III)

AMENDMENTS TO THE ANDHRA PRADESH CO-OPERATIVE SOCIETIES (APCS) RULES, 1964.

[G.O.Ms.No.37, Agriculture & Cooperation (Coop.III), 24th June, 2021.]

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 130 of the Andhra Pradesh Co-operative Societies Act, 1964, the Government hereby make the following amendments to the Andhra Pradesh Co-operative Societies Rules, 1964 issued in G.O.Ms.No.1941, Food & Agriculture Department, dated 27.07.1964 and as subsequently amended from time to time:

#### **AMENDMENTS**

In the said rules,-

- 1. After clause (d) in sub-rule (2) of rule 45, the following shall be added, namely,-
- "(e) proof of payment of Professional Tax as required under AP Tax on Professions, Trades, Callings and Employments Act (TPTC & E), 1987 by the society, if liable."
- 2. For clause (i) of sub-rule 5 of Rule 45, the following shall be substituted, namely,-

", The Chief Auditor or the authorized person shall verify or cause to be verified the statements and returns so furnished and issued or cause to be issued an audit certificate, after verification proof of payment of Profession tax as required under the Andhra Pradesh Tax on Professions, trades, Callings and Employments Act, 1987 by the society, if liable, within three months which shall contain among other things, the following particulars:"

3. For Sub-Rule (12) of Rule 75, the following shall be substituted, namely,-

"Rule 45 is inapplicable to Cooperative Credit Societies. They shall present such returns and accounts to auditor as are prescribed by Reserve Bank of India / National Bank for Agriculture and Rural Development and the auditor, after verification of proof of payment of Profession tax as required under the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 by the society, if liable, shall issue audit certificate as per the guidelines prescribed by Reserve Bank of India / National Bank for Agriculture and Rural Development."

Y. MADHUSUDHANA REDDY, Principal Secretary to Government.

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